

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
LERNOUT & HAUSPIE SPEECH PRODUCTS N.V.,)	Case No. 00-4398 (JHW)
)	(Jointly Administered)
)	
Debtor.)	
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SCOTT L. BAENA, LITIGATION TRUSTEE OF THE LERNOUT & HAUSPIE SPEECH PRODUCTS N.V. LITIGATION TRUST,)	
)	
)	
Plaintiff,)	Adv. Pro. No. 04-54842 (JHW)
v.)	
)	
KPMG LLP and KLYNFELD PEAT MARWICK GOERDELER BEDRIJFREVISOREN,)	
)	
)	
Defendants.)	
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**DECLARATION OF DOUGLAS N. CANDEUB IN SUPPORT OF KPMG LLP's
MOTION TO TRANSFER ACTION TO THE DISTRICT OF MASSACHUSETTS**

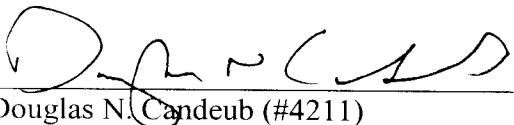
Douglas N. Candeub, Esq., deposes and says:

1. I am an attorney admitted to practice in this District and am an attorney at the law firm of Morris, James, Hitchens & Williams, counsel for KPMG LLP. Based on my knowledge as counsel in this action, I submit this declaration in support of KPMG LLP's Motion to Transfer Action to the District of Massachusetts, pursuant to 28 U.S.C. Sections 1404(a) and 1412 and Federal Rule of Bankruptcy Procedure 7087 (the "KPMG LLP Motion").

2. Attached are true and correct copies of the following documents:

Document	Exhibit
Letter from S. Nguyen to R. Turken, dated September 30, 2004	A
<u>Filler v. Lernout</u> , 2002 WL 227079 (D. Del. Feb. 8, 2002)	B
<u>Baena v. KPMG LLP et al.</u> , Adv. Pro. No. 04-54842 (JHW), Complaint	C-1
<u>In re Lernout & Hauspie Securities Litigation</u> , No. 00-CV-11589-PBS, Complaint	C-2
<u>Stonington Partners v. Dammekens, et al.</u> , No. 02-10303 (D. Mass.), Complaint	C-3
<u>Filler v. Lernout, et al.</u> , No. 02-10302 (D. Mass.), Complaint	C-4
<u>Baker v. KPMG LLP, et al.</u> , No. 02-10305 (D. Mass.), Complaint	C-5
<u>Paul G. Bamberg Trust v. KPMG LLP, et al.</u> , No. 02-10304 (D. Mass.), Complaint	C-6
<u>PSA, Inc. v. Puerto Rico Telephone Company, Inc.</u> (In Re PSA, Inc.), Civil Action No. 02-1495-KAJ, Jordan, J. (D. Del. July 8, 2003)	D
<u>Pursuit Athletic Footwear, Inc. v. Save Power Ltd.</u> , 1996 WL 328596 (D. Del. June 7, 1996)	E

3. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct.

By: 
Douglas N. Candeub (#4211)

Dated: Wilmington, Delaware
October 4, 2004